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JAMES R. BROWNING, Clerk

IN THE

# Supreme Court of the United States

OCTOBER TERM, 1961

No. 321

IVA LUX,

*Petitioner,*

vs.

PEOPLE EX REL HARLOW MILLER, COUNTY TREASURER AND EX OFFICIO COUNTY COLLECTOR OF LASALLE COUNTY, ILLINOIS,

*Respondent.*

On Petition for Writ of Certiorari to the Supreme Court of Illinois.

## PETITION FOR WRIT OF CERTIORARI

ANDREW J. O'CONOR
Central Life Building
Ottawa, Illinois
*Attorney for Petitioner*

UNITED STATES LAW PRINTING CO., CHICAGO 18, ILL. LAkeview 5-6581

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Petitioner, Iva Lux, respectfully prays that a Writ of Certiorari issue to review the judgment of the Illinois Supreme Court entered in this cause in *People ex rel. Harlow Miller, County Treasurer of LaSalle County, Illinois* v. *John Doe et al., Iva Lux*, No. 36184 on May 19th, 1961, which affirmed the judgment of the County Court of LaSalle County, Illinois entered on June 15th, 1960.

## Opinion Below.

The opinion of the Supreme Court of Illinois is appended hereto as Appendix A. It has not yet been printed in the Ill. Official Reports. It appears in the N.E. Reports at 174 N.E. 2d 830.

## Jurisdictional Statement.

The opinion and judgment of the Supreme Court of Illinois, affirming the judgment of the County Court of LaSalle County, Illinois, were filed and entered on May 19th, 1961 (Appendices A and B hereto pp. 37, 52). The judgment became final on that date.

The jurisdiction of this Court is invoked under Sec. 1257 (3), Title 28, U. S. Code, providing for review by this Court by Certiorari of decisions of the highest court of a State wherein a title, right, privilege or immunity is specially claimed under the Constitution or Statutes of the United States.

## Questions Presented.

The Board of Review of LaSalle County, Illinois, made what purported to be a horizontal rise of the assessed value of real estate in Bruce Township, LaSalle County, Illinois for tax purposes for the quadrennial period commencing in 1958. Prior to making the increase, it published a notice required by Illinois law, that it would hold a public hearing on a certain date for the purpose of considering an increase of the assessments of all real estate in Bruce Township by 120% and an increase of the assessment of all personal property in Bruce Township, other than passenger automobiles, trucks, busses, trailers and capital stock by 120%. The hearing was held on the day specified and the Board of Review entered an order increasing the assessment on all real estate lots by 120%, increasing the

assessment on all real estate farm lands by 110% and increasing the assessment on all personal property by 120%, excepting therefrom all passenger automobiles, trucks, busses, trailers, capital stock, grain, hay and livestock. Thereafter without holding any further hearing or giving any further notice, to the taxpayers, of any kind, or without changing the above order in any way, the Board of Review increased the assessments of a large amount of industrial property, commercial property, residential property, and farm lands in Bruce Township by 110% while it increased a large amount of other similar industrial property, commercial property and residence property by 120%. This action of the Board of Review presents the following questions:

(1) Does the action of the Board of Review of LaSalle County, Illinois, in increasing the assessments of property for taxation in Bruce Township in a manner substantially different than that specified in its order made after a notice and public hearing, constitute an increase in individual assessments without notice or without opportunity to be heard by the taxpayers involved so as to deprive them of their property without due process of law?

(2) Where the State law requires a notice to be published in a newspaper and a public hearing to be held, before making a horizontal rise of all tax assessments in a particular taxing district, and the Board of Review after holding the public hearing and giving the public notice, enters an order for a horizontal rise, in the assessments of certain classes of property, then if it thereafter raises assessments without any further hearing or notice to taxpayers or without giving them any further opportunity to be heard, in a manner substantially different than that specified in the order, does this constitute a void rise in assessments which deprives taxpayers of their property without due process of law?